3014 (02-09-04)

ANNUAL REPORT

OF

Name: HAZEL GREEN MUNICIPAL UTILITY

Principal Office: 1610 FAIRPLAY
HAZEL GREEN, WI 53811-0367

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CAROL STAGMAN of
(Person responsible for accounts)

HAZEL GREEN MUNICIPAL UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/27/1998 (Date)

CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HAZEL GREEN MUNICIPAL UTILITY
Utility Address: 1610 FAIRPLAY
HAZEL GREEN, WI 53811-0367

When was utility organized? 1/1/1908
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROL STAGMAN
Title: CLERK-TREASURER
Office Address:
1610 FAIRPLAY
HAZEL GREEN, WI 53811-0367

Telephone: (608) 854 - 2417
Fax Number: (608) 854 - 2953
E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: WILLIAM H LEGLAR
Title: CPA
Office Address: O'CONNOR, BROOKS & CO. LTD.
1415 LOCUST ST
P.O. BOX 743
DUBUQUE, IA 52001
Telephone: (318) 582 - 7224
Fax Number: (319) 582 - 6118
E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE
Title:
Office Address:

Telephone:
Fax Number:
E-mail Address:
Date of most recent audit report:
Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JAMES KOLBE
Title: SUPERINTENDENT
Office Address:
1610 FAIRPLAY
HAZEL GREEN, WI 53811-0367

Telephone: (608) 854 - 2417
Fax Number: (608) 854 - 2953
E-mail Address:

Name of utility commission/committee: HAZEL GREEN UTILITY COMMISSION

Names of members of utility commission/committee:

MR ALFRED HEIM
MR SCOTT KRUSER
MR RALPH LIDDLE
MRS SHIRLEY WIEGMAN

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	575,844	536,644	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	463,634	364,353	2
Depreciation Expense (403)	47,073	41,116	3
Amortization Expense (404-407)	4,164	4,163	4
Taxes (408)	40,498	39,046	5
Total Operating Expenses	**555,369**	**448,678**	
Net Operating Income	**20,475**	**87,966**	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	**20,475**	**87,966**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	485		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	14,539	9,691	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	**15,024**	**9,691**	
Total Income	**35,499**	**97,657**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	647	103	13
Total Miscellaneous Income Deductions	**647**	**103**	
Income Before Interest Charges	**34,852**	**97,554**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	9,870	9,163	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	**9,870**	**9,163**	
Net Income	**24,982**	**88,391**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	319,015	230,624	20
Balance Transferred from Income (433)	24,982	88,391	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	8,027		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	**335,970**	**319,015**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
TEMPORARY CASH INVESTMENTS	14,539	5
Total (Acct. 419):	**14,539**	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	**0**	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
DUES	647	8
Total (Acct. 426):	**647**	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
COMPENSATED ABSENCES PRIOR YEARS	8,027	10
Total (Acct. 435)--Debit:	**8,027**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	**0**	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		3,784			**3,784**	**1**
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		3,299			**3,299**	**2**
Payroll					**0**	**3**
Materials					**0**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
NONE					**0**	**6**
Total costs and expenses	**0**	**3,299**	**0**	**0**	**3,299**	
Net income (or loss)	**0**	**485**	**0**	**0**	**485**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	168,426	407,418	0	0	**575,844**	**1**
Less: interdepartmental sales	0		0	0	**0**	**2**
Less: interdepartmental rents	0	0		0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					**0**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**168,426**	**407,418**	**0**	**0**	**575,844**	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses		33,817	**33,817**	**1**
Electric operating expenses		32,816	**32,816**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses			**0**	**5**
Merchandising and jobbing			**0**	**6**
Other nonutility expenses			**0**	**7**
Water utility plant accounts		2,808	**2,808**	**8**
Electric utility plant accounts		1,464	**1,464**	**9**
Gas utility plant accounts			**0**	**10**
Heating utility plant accounts			**0**	**11**
Sewer utility plant accounts			**0**	**12**
Accum. prov. for depreciation of water plant			**0**	**13**
Accum. prov. for depreciation of electric plant			**0**	**14**
Accum. prov. for depreciation of gas plant			**0**	**15**
Accum. prov. for depreciation of heating plant			**0**	**16**
Accum. prov. for depreciation of sewer plant			**0**	**17**
Clearing accounts	268,278	(268,278)	**0**	**18**
All other accounts		197,373	**197,373**	**19**
Total Payroll	**268,278**	**0**	**268,278**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,877,582	1,794,724	**1**
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	481,409	455,717	**2**
Net Utility Plant	**1,396,173**	**1,339,007**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	**3**
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	**4**
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0		**5**
Other Investments (124)	0		**6**
Special Funds (125)	0		**7**
Total Other Property and Investments	**0**	**0**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(12,653)	50,820	**8**
Temporary Cash Investments (132)	141,776	222,218	**9**
Notes Receivable (141)	0		**10**
Customer Accounts Receivable (142)	55,569	49,750	**11**
Other Accounts Receivable (143)	0		**12**
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	**13**
Receivables from Municipality (145)	8,949	10,404	**14**
Materials and Supplies (150)	49,517	42,999	**15**
Prepayments (165)	0		**16**
Other Current and Accrued Assets (170)			**17**
Total Current and Accrued Assets	**243,158**	**376,191**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		**18**
Extraordinary Property Losses (182)	0		**19**
Other Deferred Debits (183)	18,736	22,899	**20**
Total Deferred Debits	**18,736**	**22,899**	
Total Assets and Other Debits	**1,658,067**	**1,738,097**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	685,766	682,266	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	335,970	319,015	**23**
Total Proprietary Capital	**1,021,736**	**1,001,281**	
LONG-TERM DEBT			
Bonds (221)	0		**24**
Advances from Municipality (223)	192,172	238,620	**25**
Other Long-Term Debt (224)	0		**26**
Total Long-Term Debt	**192,172**	**238,620**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		**27**
Accounts Payable (232)	2,689	31,705	**28**
Payables to Municipality (233)	393	37,018	**29**
Customer Deposits (235)			**30**
Taxes Accrued (236)	0	0	**31**
Interest Accrued (237)	1,979	2,400	**32**
Other Current and Accrued Liabilities (238)	564	619	**33**
Total Current and Accrued Liabilities	**5,625**	**71,742**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		**34**
Customer Advances for Construction (252)			**35**
Other Deferred Credits (253)	9,980		**36**
Total Deferred Credits	**9,980**	**0**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**37**
Injuries and Damages Reserve (262)			**38**
Pensions and Benefits Reserve (263)			**39**
Miscellaneous Operating Reserves (265)			**40**
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	428,554	426,454	**41**
Total Liabilities and Other Credits	**1,658,067**	**1,738,097**	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,346,559	0	0	531,023	**1**
Utility Plant Purchased or Sold (102)					**2**
Utility Plant in Process of Reclassification (103)					**3**
Utility Plant Leased to Others (104)					**4**
Property Held for Future Use (105)					**5**
Completed Construction not Classified (106)					**6**
Construction Work in Progress (107)					**7**
Utility Plant Acquisition Adjustments (108)					**8**
Other Utility Plant Adjustments (109)					**9**
Total Utility Plant	1,346,559	0	0	531,023	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	179,846	0	0	301,563	**10**
Total Accumulated Provision	179,846	0	0	301,563	
Net Utility Plant	1,166,713	0	0	229,460	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	170,074	285,642			**455,716**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,362	22,711			**47,073**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	878				**878**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	162				**162**	10
Other credits (specify):						11
					0	12
Total credits	**25,402**	**22,711**	**0**	**0**	**48,113**	13
Debits during year						14
Book cost of plant retired	15,630	6,790			**22,420**	15
Cost of removal					**0**	16
Other debits (specify):						17
					0	18
Total debits	**15,630**	**6,790**	**0**	**0**	**22,420**	19
Balance End of Year	**179,846**	**301,563**	**0**	**0**	**481,409**	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					**0**	32,898	**1**
Other			40,143		**40,143**		**2**
Total Electric Utility					**40,143**	**32,898**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**40,143**	**32,898**	**1**
Water utility	9,374	10,101	**2**
Sewer utility			**3**
Gas utility			**4**
Merchandise			**5**
Other materials & supplies			**6**
Total Materials and Supplies	**49,517**	**42,999**	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
				1
Total			0	
Unamortized premium on debt (251)				
				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	682,266	1
Changes during year (explain):		
FOR WATER TOWER	3,500	2
Balance end of year	**685,766**	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION 5%	06/15/1996	04/15/2006	5.00%	148,750	**1**
GENERAL OBLIGATION 3.75%	04/05/1994	04/05/1999	4.00%	43,422	**2**
Total for Account 223				**192,172**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,354	2
Charged electric department expense	14,143	3
Charged sewer department expense	573	4
Other (explain):		
NONE		5
Total Accruals and other credits	**41,070**	
Taxes paid during year:		
County, state and local taxes	34,377	6
Social Security taxes	6,311	7
PSC Remainder Assessment	382	8
Other (explain):		
NONE		9
Total payments and other debits	**41,070**	
Balance end of year	**0**	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				**0**	**1**
Subtotal	**0**	**0**	**0**	**0**	
Advances from Municipality (223)					
GENERAL OBLIGATION BANK 3.75%	647	2,070	2,307	**410**	**2**
GENERAL OBLIGATION BANK 5%	1,753	7,800	7,984	**1,569**	**3**
Subtotal	**2,400**	**9,870**	**10,291**	**1,979**	
Other Long-Term Debt (224)					
NONE	0	0	0	**0**	**4**
GENERAL OBLIGATION				**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE				**0**	**6**
Subtotal	**0**	**0**	**0**	**0**	
Total	**2,400**	**9,870**	**10,291**	**1,979**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	362,778	63,676				**426,454**	1
Add credits during year:							
For Services	2,100					**2,100**	2
For Mains						**0**	3
Other (specify):							
NONE						**0**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**364,878**	**63,676**	**0**	**0**	**0**	**428,554**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						**0**	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Special Funds (125):		
NONE		3
Total (Acct. 125):	**0**	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	9,843	5
Electric	45,726	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	**55,569**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	**0**	
Receivables from Municipality (145):		
FIRE PROTECTION-6437; SEWER USE OF METERS-2512	8,949	12
Total (Acct. 145):	**8,949**	
Prepayments (165):		
NONE		13
Total (Acct. 165):	**0**	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	**0**	
Other Deferred Debits (183):		
WATER TOWER PAINTING	18,736	15
Total (Acct. 183):	**18,736**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TAX EQUIVALENT BALANCE	393	**16**
Total (Acct. 233):	**393**	
Other Deferred Credits (253):		
EMPLOYEE COMPENSATED ABSENCES	9,980	**17**
Total (Acct. 253):	**9,980**	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,323,228	512,924	0	0	**1,836,152**	**1**
Materials and Supplies	9,737	36,520	0	0	**46,257**	**2**
Other (specify):						
					0	**3**
Less Average:						
Reserve for Depreciation	174,960	293,602	0	0	**468,562**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	363,828	63,676	0	0	**427,504**	**6**
Other (specify):						
					0	**7**
Average Net Rate Base	**794,177**	**192,166**	**0**	**0**	**986,343**	
Net Operating Income	22,892	(2,417)	0	0	**20,475**	**8**
Net Operating Income as a percent of Average Net Rate Base	**2.88%**	**-1.26%**	**N/A**	**N/A**	**2.08%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	684,016	**1**
Appropriated Earned Surplus	0	**2**
Unappropriated Earned Surplus	327,492	**3**
Other (Specify):		**4**
Total Average Proprietary Capital	**1,011,508**	
Net Income		
Net Income	24,982	**5**
Percent Return on Proprietary Capital	**2.47%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

January 22, 1999

Ms. Carol Stagman, Clerk
Hazel Green Municipal Utility
P.O. Box 367
Hazel green, WI 53811-0367

1997 Analytical Review DWCCA-2510-PJL

Dear Ms. Stagman:

Paragraph No. 1 of our letter dated November 21, 1996, concerning analytical review of the 1995 annual report, authorized a revised list of depreciation rates. Since that time there have been additions to two general plant accounts which were not in use as of year-end in 1995. The following depreciation rates are authorized for these two accounts, effective January 1, 1998.

1. In the 1996 annual report: Page W-9, line 22, column (d), reports a $2,275.78 addition to Account 395, Laboratory Equipment. A depreciation rate of 5.83 percent is authorized for Account 395.

2. In the 1997 annual report: Page W-8, line 39, column (c), reports a $909 addition to Account 394, Tools, Shop and Garage Equipment. A depreciation rate of 5.83 percent is authorized for Account 394.

If you have any questions regarding these rates, please contact Jim Luckow of our staff at (608) 266-1282.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

pjl:tlk:W:\COMPL\LEEGE\2510 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	166,718	1
Total Sales of Water	**166,718**	
Other Operating Revenues		
Forfeited Discounts (470)	393	2
Miscellaneous Service Revenues (471)	1,249	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	66	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	**1,708**	
Total Operating Revenues	**168,426**	
Operation and Maintenenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	10,584	9
Water Treatment Expenses (630-635)	8,498	10
Transmission and Distribution Expenses (640-655)	26,176	11
Customer Accounts Expenses (901-904)	5,676	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	39,719	14
Total Operation and Maintenenance Expenses	**90,653**	
Other Operating Expenses		
Depreciation Expense (403)	24,362	15
Amortization Expense (404-407)	4,164	16
Taxes (408)	26,355	17
Total Other Operating Expenses	**54,881**	
Total Operating Expenses	**145,534**	
NET OPERATING INCOME	**22,892**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	11	1,174	2
Industrial				3
Total Unmetered Sales to General Customers (460)	**5**	**11**	**1,174**	
Metered Sales to General Customers (461)				
Residential	409	22,402	75,729	4
Commercial	61	8,356	24,698	5
Industrial				6
Total Metered Sales to General Customers (461)	**470**	**30,758**	**100,427**	
Private Fire Protection Service (462)	1		740	7
Public Fire Protection Service (463)	1		64,377	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**477**	**30,769**	**166,718**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	64,377	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**64,377**	
Forfeited Discounts (470):		
Customer late payment charges	393	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**393**	
Miscellaneous Service Revenues (471):		
HOOKUP AND RECONNECT CHARGES	1,249	7
Total Miscellaneous Service Revenues (471)	**1,249**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
COPIES	66	11
Total Other Water Revenues (474)	**66**	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	**0**	
PUMPING EXPENSES		
Operation Labor (620)	40	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,043	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	4,501	9
Total Pumping Expenses	**10,584**	
WATER TREATMENT EXPENSES		
Operation Labor (630)	3,060	10
Chemicals (631)	5,021	11
Operation Supplies and Expenses (632)	110	12
Maintenance of Water Treatment Plant (635)	307	13
Total Water Treatment Expenses	**8,498**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	2,803	14
Operation Supplies and Expenses (641)	2,895	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,335	16
Maintenance of Mains (651)	8,128	17
Maintenance of Services (652)	2,443	18
Maintenance of Meters (653)	2,022	19
Maintenance of Hydrants (654)	2,550	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	**26,176**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,003	**22**
Accounting and Collecting Labor (902)	4,566	**23**
Supplies and Expenses (903)	107	**24**
Uncollectible Accounts (904)		**25**
Total Customer Accounts Expenses	**5,676**	
SALES EXPENSES		
Sales Expenses (910)		**26**
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,830	**27**
Office Supplies and Expenses (921)	3,872	**28**
Administrative Expenses Transferred--Credit (922)		**29**
Outside Services Employed (923)	775	**30**
Property Insurance (924)	736	**31**
Injuries and Damages (925)	3,378	**32**
Employee Pensions and Benefits (926)	13,656	**33**
Regulatory Commission Expenses (928)	382	**34**
Miscellaneous General Expenses (930)	2,176	**35**
Transportation Expenses (933)	914	**36**
Maintenance of General Plant (935)		**37**
Total Administrative and General Expenses	**39,719**	
Total Operation and Maintenance Expenses	**90,653**	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,523	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		572	2
Net property tax equivalent		**22,951**	
Social Security	GROSS PAYROLL	3,293	3
PSC Remainder Assessment	GROSS REVENUES	111	4
Other (specify): NONE			5
Total tax expense		**26,355**	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202784				3
County tax rate	mills		4.673703				4
Local tax rate	mills		5.895994				5
School tax rate	mills		10.740140				6
Voc. school tax rate	mills		1.719557				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		**23.232178**				10
Less: state credit	mills		2.170937				11
Net tax rate	mills		**21.061241**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**5.895994**				14
Combined School Tax Rate	mills		**12.459697**				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		**18.355691**				17
Total Tax Rate	mills		**23.232178**				18
Ratio of Local and School Tax to Total	dec.		**0.790098**				19
Total tax net of state credit	mills		**21.061241**				20
Net Local and School Tax Rate	mills		**16.640439**				21
Utility Plant, Jan. 1	$	**1,299,899**	1,299,899				22
Materials & Supplies	$	**10,101**	10,101				23
Subtotal	$	**1,310,000**	**1,310,000**				24
Less: Plant Outside Limits	$	**0**					25
Taxable Assets	$	**1,310,000**	**1,310,000**				26
Assessment Ratio	dec.		1.079100				27
Assessed Value	$	**1,413,621**	**1,413,621**				28
Net Local & School Rate	mills		**16.640439**				29
Tax Equiv. Computed for Current Year	$	**23,523**	**23,523**				30
Tax Equivalent per 1994 PSC Report	$	23,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	$						32 33
Tax equiv. for current year (see note 6)	$	**23,523**					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	350		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	158,037		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	**158,387**	**0**	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	68,164		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	75,098	18,853	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	**143,262**	**18,853**	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	4,497		23
Total Water Treatment Plant	**4,497**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	208		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**350**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**158,037**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**158,387**	
PUMPING PLANT				
Land and Land Rights (320)			**0**	**12**
Structures and Improvements (321)			**68,164**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)	15,000		**78,951**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**0**	**20**
Total Pumping Plant	**15,000**	**0**	**147,115**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)			**0**	**22**
Water Treatment Equipment (332)			**4,497**	**23**
Total Water Treatment Plant	**0**	**0**	**4,497**	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**208**	**24**
Structures and Improvements (341)			**0**	**25**

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	205,910		26
Transmission and Distribution Mains (343)	650,993	38,291	27
Fire Mains (344)			28
Services (345)	43,251	3,838	29
Meters (346)	34,528	1,357	30
Hydrants (348)	48,658	948	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	**983,548**	**44,434**	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	165	1,579	35
Computer Equipment (391.1)	4,056		36
Transportation Equipment (392)	1,959	2,186	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)		909	39
Laboratory Equipment (395)	2,275		40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	1,749		44
Other Tangible Property (399)			45
Total General Plant	**10,204**	**4,674**	
Total utility plant in service directly assignable	**1,299,898**	**67,961**	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	**1,299,898**	**67,961**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**205,910**	**26**
Transmission and Distribution Mains (343)	5,670		**683,614**	**27**
Fire Mains (344)			**0**	**28**
Services (345)			**47,089**	**29**
Meters (346)	630		**35,255**	**30**
Hydrants (348)			**49,606**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**6,300**	**0**	**1,021,682**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**0**	**34**
Office Furniture and Equipment (391)			**1,744**	**35**
Computer Equipment (391.1)			**4,056**	**36**
Transportation Equipment (392)			**4,145**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)			**909**	**39**
Laboratory Equipment (395)			**2,275**	**40**
Power Operated Equipment (396)			**0**	**41**
Communication Equipment (397)			**0**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**1,749**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**14,878**	
Total utility plant in service directly assignable	**21,300**	**0**	**1,346,559**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**21,300**	**0**	**1,346,559**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			3,176	**3,176**	1
February			2,392	**2,392**	2
March			2,734	**2,734**	3
April			2,686	**2,686**	4
May			3,054	**3,054**	5
June			3,009	**3,009**	6
July			2,813	**2,813**	7
August			3,202	**3,202**	8
September			2,762	**2,762**	9
October			2,854	**2,854**	10
November			2,760	**2,760**	11
December			2,859	**2,859**	12
Total for year	**0**	**0**	**34,301**	**34,301**	

Less: Measured or estimated water used in main flushing and water treatment during year	535	13
Less: Other utility use		14
Other utility use explanation:		15
Water pumped into distribution system	**33,766**	16
Less: Water sold	30,769	17
Losses and unaccounted for	**2,997**	18
Percent unaccounted for to the nearest whole percent (%)	**9%**	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:		20
Maximum gallons pumped by all methods in any one day during reporting year	197	21
Date of maximum: 3/27/1997		22
Cause of maximum: FLUSHING MAINS AND HYDRANTS		23
Minimum gallons pumped by all methods in any one day during reporting year	7	24
Date of minimum: 7/19/1997		25
Total KWH used for pumping for the year	98,600	26
If water is purchased:Vendor Name:		27
Point of Delivery:		28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN &21ST	2	1,000	10	85,000	Yes	**1**
26TH & DETROIT ST	3	1,000	10	90,400	Yes	**2**

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3		1
Location	MAIN & 21ST	DETROIT ST		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	SIMMONS	LAYNE		5
Year Installed	1997	1991		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	300	435		8
Pump Motor or				9
Standby Engine Mfr	FRANKLIN	UNKNOWN		10
Year Installed	1997	1991		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	2	3		1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	S			5
Year constructed	1978			6
Primary material (earthen, steel,				7
concrete, other)	STEEL			8
Elevation difference in feet				9
(See Headnote 3.)	127			10
Total capacity in gallons	200,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	LIQUID	LIQUID		14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	WELLHOUSE	WELLHOUSE		17
Filters, type (gravity, pressure,				18
other, none)	NONE	NONE		19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	0.4320	0.6264		22
Is a corrosion control chemical				23
used (yes, no)?	N	N		24
Is water fluoridated (yes, no)?	Y	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	400				**400**	**1**
A	D	4.000	266				**266**	**2**
P	D	4.000	60				**60**	**3**
M	D	6.000	13,380		378		**13,002**	**4**
P	D	6.000	11,608	378			**11,986**	**5**
M	D	8.000	415				**415**	**6**
P	D	8.000	14,006	1,100			**15,106**	**7**
Total Within Municipality			**40,135**	**1,478**	**378**	**0**	**41,235**	
Total Utility			**40,135**	**1,478**	**378**	**0**	**41,235**	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	12	8			20		1
M	1.500	3				3		2
M	1.750	407				407		3
P	2.000	2	3			5		4
M	2.000	9				9		5
M	2.500	1				1		6
M	3.000	3				3		7
Total Utility		**437**	**11**	**0**	**0**	**448**	**0**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	445	20	14		**451**	49	**1**
1.000	10				**10**		**2**
1.500	3				**3**		**3**
2.000	8				**8**		**4**
3.000	2				**2**		**5**
Total:	**468**	**20**	**14**	**0**	**474**	**49**	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	409	39		3			**451**	**1**
1.000		10					**10**	**2**
1.500		3					**3**	**3**
2.000		7				1	**8**	**4**
3.000		2					**2**	**5**
Total:	**409**	**61**	**0**	**3**	**0**	**1**	**474**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	**1**
Within Municipality	72	3			75	**2**
Total Fire Hydrants	**72**	**3**	**0**	**0**	**75**	
Flushing Hydrants						
					0	**3**
Total Flushing Hydrants	**0**	**0**	**0**	**0**	**0**	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	75
Number of distribution system valves end of year:	158
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

REPLACED ONE ELECTRIC PUMP

Water Mains (Page W-15)

WATER MAINS ADDED DURING YEAR WERE FINANCED BY ADVANCES FROM MUNICIPALITY.

Water Services (Page W-16)

EIGHT SERVICES WERE FINANCED BY UTILITY CURRENT OPERATION FUNDS.
THREE SERVICES WERE FINANCED BY CUSTOMERS AT A RECORDED COST OF $700 EA.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	403,123	**1**
Total Sales of Electricity	**403,123**	
Other Operating Revenues		
Forfeited Discounts (450)	1,118	**2**
Miscellaneous Service Revenues (451)	49	**3**
Sales of Water and Water Power (453)	0	**4**
Rent from Electric Property (454)	0	**5**
Interdepartmental Rents (455)	0	**6**
Other Electric Revenues (456)	3,128	**7**
Amortization of Construction Grants (457)	0	**8**
Total Other Operating Revenues	**4,295**	
Total Operating Revenues	**407,418**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-546)	290,929	**9**
Transmission Expenses (550-553)	0	**10**
Distribution Expenses (560-576)	28,804	**11**
Customer Accounts Expenses (901-904)	6,159	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-935)	47,089	**14**
Total Operation and Maintenenance Expenses	**372,981**	
Other Expenses		
Depreciation Expense (403)	22,711	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	14,143	**17**
Total Other Expenses	**36,854**	
Total Operating Expenses	**409,835**	
NET OPERATING INCOME	**(2,417)**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
LATE PAY CHARGES	1,118	1
Total Forfeited Discounts (450)	**1,118**	
Miscellaneous Service Revenues (451):		
RECONNECT FEES	49	2
Total Miscellaneous Service Revenues (451)	**49**	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
NONE		4
Total Rent from Electric Property (454)	**0**	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
POLE RENT AND COPIES FEES	3,128	6
Total Other Electric Revenues (456)	**3,128**	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	**0**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	290,929	15
Other Expenses (546)		16
Total Other Power Supply Expenses	**290,929**	
Total Power Production Expenses	**290,929**	
TRANSMISSION EXPENSES		
Operation Supervison and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	**0**	
DISTRIBUTION EXPENSES		
Operation Supervison Expenses (560)	235	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	1,283	22
Street Lighting and Signal System Expenses (565)	488	23
Meter Expenses (566)	496	24
Customer Installations Expenses (567)	560	25
Miscellaneous Distribution Expenses (569)	1,699	26
Maintenance of Structures and Equipment (571)	132	27
Maintenance of Lines (572)	20,765	28
Maintenance of Line Transformers (573)	48	29
Maintenance of Street Lighting and Signal Systems (574)	2,995	30
Maintenance of Meters (575)	103	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	**28,804**	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,151	33
Accounting and Collecting Labor (902)	4,851	34
Supplies and Expenses (903)	157	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	**6,159**	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,182	**38**
Office Supplies and Expenses (921)	4,001	**39**
Administrative Expenses Transferred -- Credit (922)		**40**
Outside Services Employed (923)	910	**41**
Property Insurance (924)	732	**42**
Injuries and Damages (925)	3,520	**43**
Employee Pensions and Benefits (926)	12,261	**44**
Regulatory Commission Expenses (928)		**45**
Miscellaneous General Expenses (930)	5,655	**46**
Transportation Expenses (933)	4,828	**47**
Maintenance of General Plant (935)		**48**
Total Administrative and General Expenses	**47,089**	
Total Operation and Maintenance Expenses	**372,981**	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		10,854	1
Social Security	GROSS PAY	3,018	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment	GROSS REVENUE	271	4
Other (specify): NONE			5
Total tax expense		**14,143**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202784				3
County tax rate	mills		4.673703				4
Local tax rate	mills		5.895994				5
School tax rate	mills		10.740140				6
Voc. school tax rate	mills		1.719557				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		**23.232178**				10
Less: state credit	mills		2.170937				11
Net tax rate	mills		**21.061241**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**5.895994**				14
Combined School Tax Rate	mills		**12.459697**				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		**18.355691**				17
Total Tax Rate	mills		**23.232178**				18
Ratio of Local and School Tax to Total	dec.		**0.790098**				19
Total tax net of state credit	mills		**21.061241**				20
Net Local and School Tax Rate	mills		**16.640439**				21
Utility Plant, Jan. 1	$	**494,825**	494,825				22
Materials & Supplies	$	**32,898**	32,898				23
Subtotal	$	**527,723**	**527,723**				24
Less: Plant Outside Limits	$	**0**					25
Taxable Assets	$	**527,723**	**527,723**				26
Assessment Ratio	dec.		1.079100				27
Assessed Value	$	**569,466**	**569,466**				28
Net Local & School Rate	mills		**16.640439**				29
Tax Equiv. Computed for Current Year	$	**9,476**	**9,476**				30
Tax Equivalent per 1994 PSC Report	$	10,854					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**10,854**					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	**0**	**0**	
TRANSMISSION PLANT			
Land and Land Rights (350)			25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**0**	**18**
Structures and Improvements (341)			**0**	**19**
Fuel Holders, Producers and Accessories (342)			**0**	**20**
Prime Movers (343)			**0**	**21**
Generators (344)			**0**	**22**
Accessory Electric Equipment (345)			**0**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	100		34
Structures and Improvements (361)	1,797		35
Station Equipment (362)	13,988		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	4,512	6,482	38
Overhead Conductors and Devices (365)	149,672		39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	106,431	6,409	41
Line Transformers (368)	116,027	3,064	42
Services (369)	3,179		43
Meters (370)	25,176		44
Installations on Customers' Premises (371)	79		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	24,734	15	47
Total Distribution Plant	**445,695**	**15,970**	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	422		49
Office Furniture and Equipment (391)	296	1,578	50
Computer Equipment (391.1)	4,056		51
Transportation Equipment (392)	34,434	18,186	52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	5,118	1,584	54
Laboratory Equipment (395)	205		55
Power Operated Equipment (396)			56
Communication Equipment (397)			57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**0**	**29**
Overhead Conductors and Devices (356)			**0**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**100**	**34**
Structures and Improvements (361)			**1,797**	**35**
Station Equipment (362)			**13,988**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)	1,120		**9,874**	**38**
Overhead Conductors and Devices (365)			**149,672**	**39**
Underground Conduit (366)			**0**	**40**
Underground Conductors and Devices (367)			**112,840**	**41**
Line Transformers (368)			**119,091**	**42**
Services (369)			**3,179**	**43**
Meters (370)			**25,176**	**44**
Installations on Customers' Premises (371)			**79**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)			**24,749**	**47**
Total Distribution Plant	**1,120**	**0**	**460,545**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**48**
Structures and Improvements (390)			**422**	**49**
Office Furniture and Equipment (391)			**1,874**	**50**
Computer Equipment (391.1)			**4,056**	**51**
Transportation Equipment (392)			**52,620**	**52**
Stores Equipment (393)			**0**	**53**
Tools, Shop and Garage Equipment (394)			**6,702**	**54**
Laboratory Equipment (395)			**205**	**55**
Power Operated Equipment (396)			**0**	**56**
Communication Equipment (397)			**0**	**57**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,024		**58**
Other Tangible Property (399)	3,575		**59**
Total General Plant	**49,130**	**21,348**	
Total utility plant in service directly assignable	**494,825**	**37,318**	
Common Utility Plant Allocated to Electric Department			**60**
Total utility plant in service	**494,825**	**37,318**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**1,024**	**58**
Other Tangible Property (399)			**3,575**	**59**
Total General Plant	**0**	**0**	**70,478**	
Total utility plant in service directly assignable	**1,120**	**0**	**531,023**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**1,120**	**0**	**531,023**	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		5.36	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
2.4-4.16 KV URD		0.07	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.44	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	8	7
Nonfarm		8
Total	**8**	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	**0**	13
Total customers on rural lines at end of year	**8**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	1,528	Sunday	01/19/1997	20:00	899	1
February	02	1,424	Sunday	02/16/1997	19:00	726	2
March	03	1,284	Thursday	03/13/1997	10:00	666	3
April	04	1,187	Monday	04/14/1997	16:00	653	4
May	05	1,065	Wednesday	05/21/1997	11:00	533	5
June	06	1,031	Sunday	06/15/1997	09:00	507	6
July	07	1,550	Wednesday	07/23/1997	19:00	674	7
August	08	1,588	Saturday	08/16/1997	17:00	643	8
September	09	1,297	Sunday	09/28/1997	19:00	600	9
October	10	1,263	Sunday	10/19/1997	12:00	614	10
November	11	1,623	Tuesday	11/11/1997	19:00	720	11
December	12	1,568	Friday	12/12/1997	18:00	779	12
Total		**16,408**				**8,014**	

System Name HAZEL GREEN LIGHT AND WATER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		8,014	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**8,014**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		7,313	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**7,313**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		701	27
Total Energy Losses		**701**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**8.7472%**	29
Total Disposition of Energy		**8,014**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RG1	RG1	472	3,964	**1**
Total Sales for Residential Sales		**472**	**3,964**	
Commercial & Industrial				
CD1	CD1	9	1,262	**2**
CG1	CG1	93	1,939	**3**
Total Sales for Commercial & Industrial		**102**	**3,201**	
Public Street & Highway Lighting				
MS1	MS1	1	148	**4**
Total Sales for Public Street & Highway Lighting		**1**	**148**	
Sales for Resale				
NONE				**5**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**575**	**7,313**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		203,236	1,168	**204,404**	**1**
0	**0**	**203,236**	**1,168**	**204,404**	
	7,349	80,957	(347)	**80,610**	**2**
		107,281	503	**107,784**	**3**
0	**7,349**	**188,238**	**156**	**188,394**	
		10,301	24	**10,325**	**4**
0	**0**	**10,301**	**24**	**10,325**	
				0	**5**
0	**0**	**0**	**0**	**0**	
0	**7,349**	**401,775**	**1,348**	**403,123**	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)		(b)		(c)		
Name of Vendor		WISCONSIN P & L				1
Point of Delivery		HAZEL GREEN S. S.				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		2400/4160Y				4
Point of Metering		VILLAGE HIGH SIDE				5
Total of 12 Monthly Maximum Demands -- kW		1,623				6
Average load factor		**2670.4310%**				7
Total Cost of Purchased Power		290,929				8
Average cost per kWh		**0.0092**				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	1,528	1,345			12
	February	1,424	1,329			13
	March	1,284	1,235			14
	April	1,187	1,137			15
	May	1,065	980			16
	June	1,031	944			17
	July	1,550	1,322			18
	August	1,588	1,730			19
	September	1,297	1,394			20
	October	1,263	1,044			21
	November	1,623	1,369			22
	December	1,568	1,402			23
	Total kWh (000)	**16,408**	**15,231**			24
						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		0	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)			16
Monthly Net Generation --- kWh (000):	January	0	17
	February	0	18
	March	0	19
	April	0	20
	May	0	21
	June	0	22
	July	0	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		0	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)			31
Fuel Oil Consumed Barrels (42 gal.)		0	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		0	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)			54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Boilers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
					Total	0	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	0	0	0	0	0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	1					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	0					5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	1,623					7
Dt and Hr of Such Maximum Demand	11/11/1997					8
	19:00					9
Kwh Output						10
						11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25
						26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	592	154	7,720	1
Acquired during year	0	7	160	2
Total	**592**	**161**	**7,880**	3
Retired during year	0			4
Sales, transfers or adjustments increase (decrease)		(1)		5
Number end of year	**592**	**160**	**7,880**	6
Number end of year accounted for as follows:				7
In customers' use	575	139	7,347	8
In utility's use	4			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	13	21	533	12
Total end of year	**592**	**160**	**7,880**	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
				1
Mercury Vapor	175	22	1	**2**
Mercury Vapor	400	6	1	**3**
Sodium Vapor	100	17	1	**4**
Sodium Vapor	250	91	148,418	**5**
Total		**136**	**148,421**	
Ornamental				
NONE				**6**
Total		**0**	**0**	
Other				
NONE				**7**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

ACCOUNT 392 ADDITION CONSISTS OF A USED BOOM TRUCK.

Monthly Peak Demand and Energy Usage (Page E-10)

COLUMNS (C) AND (D) ARE NOT ACCURATE EXCEPT FOR THE MONTH OF NOVEMBER. THE REASON FOR THIS IS THAT OUR BILLINGS FOR PURCHASED POWER RUN FROM THE 15TH OF ONE MONTH UNTIL THE 15TH OF THE NEXT. THE PROGRAM DOES NOT ACCEPT A DATE UNLESS IT IS WITHIN THE MONTH STATED IN COMUMN (A). THEREFORE WE HAVE BEEN INSTRUCTED BY THE PSC TO USE A FICTITIOUS DATE IN COLUMN (D). EACH DATE IN COLUMN (D), EXCEPT FOR NOVEMBER, SHOULD READ THE PREVIOUS MONTH.

Street Lighting Equipment (Page E-23)

KWH USED ANNUALLY NOT AVAILABLE BY TYPE.